

BEFORE THE  
TENNESSEE STATE BOARD OF EQUALIZATION

*In Re:*        Shen OuYang & Hua Peng                                )  
                 District C2, Block 32Q, Parcel B29                        )        Shelby County  
                 Residential Property                                        )  
                 Tax year 2005    )

PROPOSED DECISION AND ORDER

Statement of the Case

The Shelby County Board of Equalization has valued the subject property for tax purposes as follows:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$77,100	\$283,200	\$360,300	\$90,075

On March 17, 2006, the property owners filed an appeal with the State Board of Equalization.

The undersigned administrative judge conducted a hearing of this matter on May 31, 2006 in Memphis. The appellants, Shen Ou Yang and Hua Peng, represented themselves at the hearing. Staff appraiser Teri Brandon appeared on behalf of the Shelby County Assessor of Property.

Proposed Decision

The subject property consists of a two-story house at 10287 Buckland Bluff Cove in Collierville.

After reviewing the entire record in this proceeding, the administrative judge concludes that the appraised value of this property should be reduced to \$320,000.<sup>1</sup>

Order

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$77,100	\$242,900	\$320,000	\$80,000

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee

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<sup>1</sup>This expedited decision is issued under authority of Tenn. Code Ann. section 67-5-1505(d).

Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board.

- 2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 7<sup>th</sup> day of June, 2006.

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PETE LOESCH  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

cc: Shen OuYang & Hua Peng  
Tameaka Stanton-Riley, Mgr. Appeals Department, Shelby County Assessor’s Office